

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1161/PUN/2025

EL – Dorado Social Foundation, Shop No.A-405, Sr. No.55, Space Olympia, Sutgiri Chowk, Aurangabad- 431001. PAN : AAGCE7413A	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri S. N. Puranik
Revenue by : Shri Amol Khairnar

Date of hearing : 12.11.2025
Date of pronouncement : 14.11.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 05.03.2025 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 80G of the IT Act.

2. Facts of the case, in brief, are, that the assessee filed its application for approval in Form No.10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the Act on 30.09.2024.

With a view to verify the genuineness of activities of the assessee

and fulfilment of conditions laid down in clause (i) to (v) of section 80G(5) of the Act, notices were issued through ITBA portal requesting the assessee to upload certain information/clarification. The assessee in response to above notices furnished desired information as mentioned in the notices. After verifying these details, Ld. CIT, Exemption, Pune dismissed the application for approval u/s 80G(5) of the Act by observing as under :-

“7. The assessee furnished its reply in response to the notice on 12/02/2025. However, On going through the submission made by the assessee, it is noticed that the assessee has not offered any explanation to show-cause notice point no 5. As it is seen from the submissions that the activities were already commenced 09/10/2023. Although the trust has stated that the date of commencement of activities incorrect, as it is seen from the submissions that the date of incorporation of the trust / institution is 06/06/1953 and it is also seen from the financial statements that expenditure on objects is shown right from the F.Y. 2020-2021. Therefore, it is clear that the activities were commenced at least from F.Y. 2020-21. Further, as per the copy of order of provisional approval under section 80G(5) read with clause (iv) of first proviso to section 80G(5) of the Income Tax Act, 1961, the date of provisional approval is 31/05/2021. As per the provisions of clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961, where a trust or institution has been provisionally approved under section 80G(5) (iv) of the Act, the application for regular approval under section 80G(5)(iv) is required to be filed within 6 months from the date of commencement of activities. Since, the activities were already commenced as on the date of provisional approval, the trust was required to file the present application within 6 months from the date of provisional approval i.e. on or before 30/11/2021. The extended time limit as per CBDT Circular No. 7 of 2024 was 30/06/2024. However, the present application filed by the trust is on 30/09/2024 i.e. after the expiry of period under clause (iii) of first proviso to section 80G(5) of the Act. Also, it is seen that the expiry date of provisional approval under section 80G(5) (iv) of the Act in your case is 31/03/2024. As per the provisions of clause (iii) of first proviso to section 80G(5) of the

Act, where a trust or institution has been provisionally approved under section 80G(5)(iv) of the Act, the application for regular approval under section 80G(5) (iv) is required to be filed, at least six months prior to expiry of period of the provisional approval or within six months from the date of commencement of activities. Since, the period of provisional approval was due to expire on 31/03/2024, the present application was required to be filed before 30/09/2023. The extended time limit as per CBDT Circular No. 7 of 2024 was 30/06/2024. However, the present application filed by the trust is on 30/09/2024 i.e. after the expiry of period under clause (iii) of first proviso to section 80G(5) of the Act. Thus, trust has failed to file the present application within the time limit allowed under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961.

8. Considering the above facts discussed in the show notice and discrepancies noticed, the application filed by the assessee is hereby rejected.”

3. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR appearing from side of the assessee submitted before us that the order passed by Ld. CIT, Exemption, Pune is not justified. Ld. AR submitted before us that Ld. CIT, Exemption, Pune by relying on some wrong facts has observed that the date of incorporation of the institution is 06.06.1953 whereas in fact the assessee is a section 8 company incorporated on 05.11.2021. Apart from above, Ld. AR also submitted that the assessee was provisionally approved u/s 80G(5)(iv) of the Act upto 31.03.2024 and was supposed to apply for final approval u/s 80G(5) of the Act

prior to six months from the expiry of provisional approval i.e. on or before 30.09.2023. However, the assessee was under the impression that its provisional registration is valid till assessment year 2024-25 i.e. upto 31.03.2025 and therefore the assessee was required to apply prior to expiry of six months from the above date i.e. upto 30.09.2024. And accordingly under the above wrong understanding the application for final approval u/s 80G(5) of the Act was filed on 30.09.2024. Ld. AR also pointed out that CBDT vide Circular No.7/2024 dated 25.04.2024 also provided extended date upto 30.06.2024 for filing of such application and therefore the delay is only of 3 months. Under the above facts Ld. AR requested before the Bench that the above mistake was not intentional but a bona-fide error for which the assessee must not suffer. Apart from above, Ld. AR also submitted that the assessee company has also applied before CBDT to condone the above-said delay and the application is still under consideration. Ld. AR also submitted before the Bench that the application for registration u/s 12A and 80G was filed on the same day and the registration u/s 12A has been granted to the assessee, however the application for approval u/s

80G(5) of the Act was rejected. Accordingly, Ld. AR requested before the Bench to set-aside the order passed by Ld. CIT, Exemption, Pune and requested to allow the application for approval u/s 80G(5) of the Act.

5. Ld. DR appearing from side of the Revenue relied on the order passed by Ld. CIT, Exemption, Pune and requested to confirm the same.

6. We have heard Ld. counsels from both the sides and perused the material available on record including paper book furnished by the assessee. In this regard, we find that admittedly the provisional approval was valid upto 31.03.2024 i.e. upto assessment year 2024-25 and the assessee was required to file application for final approval u/s 80G(5) of the Act prior to six months from the expiry of the provisional approval i.e. on or before 30.09.2023. However, due to wrong understanding the assessee thought that the provisional approval is valid upto assessment year 2024-25 and the assessee was under impression that he was required to file application for final approval prior to six months from 31.03.2025 i.e. on or before 30.09.2024. The mistake appears to be bonafied.

However, when the mistake came in the knowledge of the assessee, an application for condonation of delay was filed before CBDT, which is still pending for consideration. We also observe that CBDT vide Circular No.7/2024 dated 25.04.2024 has already provided extended time limit for filing such an application upto 30.06.2024, and calculating delay from this date a delay of only 90 days occurred since the application for approval u/s 80G(5) of the Act was filed by the assessee on 30.09.2024.

7. In view of our above discussion, we find some force in the arguments of Ld. Counsel of the assessee and considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the issue back to his file with a direction to decide the application for approval u/s 80G(5) of the Act afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune and produce requisite documents/information in support of the application for approval u/s 80G(5) of the Act without taking any adjournment under any

pretext, otherwise Ld. CIT, Exemption, Pune shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 14th day of November, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14th November, 2025.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.